General Assembly

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Seventieth session
Agenda item 146

Resolution adopted by the General Assembly on 23 December 2015

[*on the report of the Fifth Committee (A/70/634)*]

70/243. Financing of the International Residual Mechanism for Criminal Tribunals

The General Assembly,

I

Second performance report on the budget of the International Residual Mechanism for Criminal Tribunals for the biennium 2014–2015

Having considered the second performance report of the Secretary-General on the budget of the International Residual Mechanism for Criminal Tribunals for the biennium 2014–2015 [1] and the related report of the Advisory Committee on Administrative and Budgetary Questions,[2]

Recalling its resolution 66/240 A of 24 December 2011 on the financing of the International Residual Mechanism for Criminal Tribunals and its subsequent resolutions thereon, the latest of which were resolutions 68/257 of 27 December 2013 and 68/267 of 4 April 2014, as well as its resolutions 69/256 of 29 December 2014 and 69/276 of 2 April 2015,

1. *Takes note* of the second performance report of the Secretary-General on the budget of the International Residual Mechanism for Criminal Tribunals for the biennium 2014–2015;[1]

2. *Endorses* the conclusions and recommendations contained in section IV.A of the report of the Advisory Committee on Administrative and Budgetary Questions;[2]

3. *Resolves* that, for the biennium 2014–2015, the amount of 115,521,800 United States dollars gross (108,345,000 dollars net) approved in its resolution 69/256 for the financing of the Mechanism shall be adjusted by the amount of 43,932,900 dollars gross (41,730,700 dollars net), for a total amount of 71,588,900 dollars gross (66,614,300 dollars net);

[1] A/70/558.
[2] A/70/600.

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II

Budget for the International Residual Mechanism for Criminal Tribunals for the biennium 2016–2017

Having considered the reports of the Secretary-General on the budget for the International Residual Mechanism for Criminal Tribunals for the biennium 2016–2017[3] and on the revised estimates arising from the effects of changes in rates of exchange and inflation,[4]

Having also considered the related reports of the Advisory Committee on Administrative and Budgetary Questions,[5]

1. *Takes note* of the reports of the Secretary-General on the budget for the International Residual Mechanism for Criminal Tribunals for the biennium 2016–2017[3] and on the revised estimates arising from the effects of changes in rates of exchange and inflation;[4]

2. *Endorses* the conclusions and recommendations contained in the related reports of the Advisory Committee on Administrative and Budgetary Questions,[5] subject to the provisions of the present resolution;

3. *Stresses* the importance of using the videoconferencing facilities in the work of the Mechanism, and requests the Secretary-General to ensure that the Mechanism strictly abides by the provisions of its resolutions on the standard of accommodation for air travel;

4. *Takes note* of paragraph 36 of the report of the Advisory Committee,[2] and decides to establish one temporary P-3 post in the Office of Programme Planning, Budget and Accounts at Headquarters;

5. *Authorizes* the Secretary-General to establish a sub-account within the Mechanism to manage, on a pay-as-you-go basis, the accrued liabilities for the after-service health insurance benefits to former staff and the accrued liabilities for the pensions of retired judges, and their surviving spouses, of the International Criminal Tribunal for the Prosecution of Persons Responsible for Genocide and Other Serious Violations of International Humanitarian Law Committed in the Territory of Rwanda and Rwandan Citizens Responsible for Genocide and Other Such Violations Committed in the Territory of Neighbouring States between 1 January and 31 December 1994 and the International Residual Mechanism;

6. *Also authorizes* the Secretary-General, after the closure of the International Tribunal for the Prosecution of Persons Responsible for Serious Violations of International Humanitarian Law Committed in the Territory of the Former Yugoslavia since 1991, to extend the aforementioned sub-account to manage, on a pay-as-you-go basis, the accrued liabilities for the after-service health insurance benefits to former staff and the accrued liabilities for the pensions of retired judges, and their surviving spouses, of the Tribunal;

7. *Decides* to appropriate for the biennium 2016–2017 the additional amount of 2,639,000 dollars corresponding to the requirement for the pensions of retired judges, and their surviving spouses, of the International Criminal Tribunal

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[3] A/70/378.

[4] A/70/606.

[5] A/70/600 and A/70/7/Add.35.

for Rwanda, and the amount of 881,100 dollars, corresponding to the requirement for the after-service health insurance benefits to former staff of the Tribunal;

8. *Requests* the Secretary-General, in the context of future budget submissions for the Mechanism, to include a provision to fund the liabilities due within the related biennium for the pensions of retired judges, and their surviving spouses, and for after-service health insurance benefits to former staff of the International Criminal Tribunal for Rwanda, the Mechanism and, as appropriate, the International Tribunal for the Former Yugoslavia;

9. *Also requests* the Secretary-General, in the context of the next budget submission for the Mechanism, to include, for the consideration of the General Assembly, alternative options for financing through the sub-account mentioned in paragraph 5 above the liabilities for the pensions of retired judges, and their surviving spouses, as well as for the after-service health insurance benefits to former staff, including through possible transfer of unspent balances following the liquidation of the Tribunals;

10. *Decides* to appropriate to the Special Account for the International Residual Mechanism for Criminal Tribunals a total amount of 137,404,200 dollars gross (126,945,300 dollars net) for the biennium 2016–2017, as detailed in the annex to the present resolution;

11. *Also decides* that the total assessment for 2016 under the Special Account amounting to 24,769,200 dollars shall consist of:

(*a*) 68,702,100 dollars, being half of the estimated appropriation approved for the biennium 2016–2017;

(*b*) Less 43,932,900 dollars, being the decrease in the final appropriation for the biennium 2014–2015, approved by the General Assembly in paragraph 3 of section I above;

12. *Further decides* to apportion the amount of 12,384,600 dollars gross (10,870,975 dollars net) among Member States in accordance with the scale of assessments applicable to the regular budget of the United Nations for 2016;

13. *Decides* to apportion the amount of 12,384,600 dollars gross (10,870,975 dollars net) among Member States in accordance with the scale of assessments applicable to peacekeeping operations of the United Nations for 2016;

14. *Also decides* that, in accordance with the provisions of its resolution 973 (X) of 15 December 1955, there shall be set off against the apportionment among Member States, as provided for in paragraphs 12 and 13 above, their respective share in the Tax Equalization Fund of the estimated staff assessment income in the amount of 3,027,250 dollars approved for the Mechanism for 2016.

82nd plenary meeting
23 December 2015

Annex

Financing for the biennium 2016–2017 of the International Residual Mechanism for Criminal Tribunals

	Gross	*Net of staff assessment*
	(United States dollars)	
Estimated appropriation for the biennium 2016–2017	150 688 500	139 829 400
Revised estimates: effects of changes in rates of exchange and inflation	(16 733 100)	(16 332 500)
Recommendations of the Advisory Committee on Administrative and Budgetary Questions	(433 100)	(399 300)
Recommendations of the Fifth Committee	3 881 900	3 847 700
Estimated initial appropriation for the biennium 2016–2017	**137 404 200**	**126 945 300**
Total assessment for 2016		
Requirements representing half of the estimated appropriation for the biennium 2016–2017	68 702 100	63 472 650
Requirements arising from the final appropriation for the biennium 2014–2015	(43 932 900)	(41 730 700)
Net contributions assessed on Member States for 2016	**24 769 200**	**21 741 950**
Of which:		
Contributions assessed on Member States in accordance with the scale of assessments applicable to the regular budget of the United Nations for 2016	12 384 600	10 870 975
Contributions assessed on Member States in accordance with the scale of assessments applicable to peacekeeping operations of the United Nations for 2016	12 384 600	10 870 975